

In re Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)  
EXHIBIT C

CLAIMS TO BE RECLASSIFIED AND/OR MODIFIED						RECLASSIFIED/MODIFIED CLAIMS		
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount and Classification	Debtor	Modified Claim Amount and Classification	Debtor	Comments
20-Jan-09	4096	GAINESVILLE REGIONAL UTILITIES PO BOX 147051 GAINESVILLE, FL 326147051		\$1,320.05 (general unsecured); \$172.74 (priority)	Circuit City Stores, Inc. 08-35653	\$1,492.79 (general unsecured)	Circuit City Stores, Inc. 08-35653	The \$172.74 priority claim should be reclassified to general unsecured as it is on account of sales, utility taxes, etc. and those items are not entitled to priority.
23-Mar-09	12105	City of Virginia Beach City of Virginia Beach Treasurer Bankruptcy Records 2401 Courthouse Dr Virginia Beach, VA 23456-9018		\$347.57 (secured)	Circuit City Stores, Inc. 08-35653	\$347.57 (unsecured)	Circuit City Stores, Inc. 08-35653	Claim is not secured as Debtor did not own the store location; therefore, claim cannot be secured.
24-Apr-09	12370	City of Toledo Dept of Public Utilities 420 Madison Ave Ste 100 Toledo, OH 43667-0001		\$261.25 (general unsecured); \$57.47 (secured)	Circuit City Stores, Inc. 08-35653	\$318.72 (unsecured)	Circuit City Stores, Inc. 08-35653	Claim is not secured as Debtor did not own the store location; therefore, claim cannot be secured.
29-Jun-09	14412	Marc J Sieger6 Joseph LnLynnfield, MA 01940		\$10,000.00 (administrative)	Circuit City Stores, Inc.08-35653	\$6,666.67 (general unsecured); \$3,333.33 (administrative)	Circuit City Stores, Inc.08-35653	\$6,666.67 of administrative claim should be reclassified to general unsecured as only a portion of wages (2/3 of \$5,000 November earnings) is entitled to administrative expense.